



**A PUBLICATION FROM THE TAX DIVISION**

**PR TREASURY ISSUES  
ADMINISTRATIVE  
DETERMINATION 15-02**



**Extension of the Due Date to File Supplementary Information**

As established by Administrative Determination 14-06 (issued on March 6, 2014), the due date to file the Supplementary Information (SI) required by Law 163-2013 will be the last day of the month following the extension due date of the income tax return (regardless of whether the entity filed an extension or not). Subsequently, the Puerto Rico Treasury Department issued other Administrative Determinations and Informative Bulletins regarding the further postponement of the SI filing.

On January 23, 2015, the PR Treasury issued Administrative Determination 15-02 (DA 15-02) to modify the due date to file the SI. For certain taxpayers, DA 15-02 extends the due date to file the SI from January 29, 2015 to **February 27, 2015**.

Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

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Tax Year	Year End	Income Tax Due Date	Extension Due Date	Suppl. Info. Due Date	Publication
2013	12/31/2013	04/15/2014	07/15/2014	02/27/2015	(1)
2013	01/31/2014	05/15/2014	08/15/2014	02/27/2015	(1)
2013	02/28/2014	06/15/2014	09/15/2014	02/27/2015	(1)
2013	03/31/2014	07/15/2014	10/15/2014	02/27/2015	(1)
2013	04/30/2014	08/15/2014	11/15/2014	02/27/2015	(1)
2013	05/31/2014	09/15/2014	12/15/2014	01/31/2015	(2)
2013	06/30/2014	10/15/2014	01/15/2015	02/28/2015	(2)
2013	07/31/2014	11/15/2014	02/15/2015	03/31/2015	(2)
2013	08/31/2014	12/15/2014	03/15/2015	04/30/2015	(2)
2013	09/30/2014	01/15/2015	04/15/2015	05/31/2015	(2)
2013	10/31/2014	02/15/2015	05/15/2015	06/30/2015	(2)
2013	11/30/2014	03/15/2015	06/15/2015	07/31/2015	(2)
2014	12/31/2014	04/15/2015	07/15/2015	08/31/2015	(2)

- (1) Administrative Determinations 15-02, 14-28 and 14-17.
- (2) Administrative Determination 14-06; Informative Bulletin 14-06.

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